

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Fishman  
DOCKET NO.: 05-00646.001-R-1  
PARCEL NO.: 12-31-405-018

The parties of record before the Property Tax Appeal Board are David Fishman, the appellant, by attorney Thomas M. Battista of Rock, Fusco & Associates, LLC, in Chicago, and the Lake County Board of Review.

The subject property consists of a 141,570 square foot parcel improved with a 7 year-old, two-story style brick dwelling that contains 4,394 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a 928 square foot garage, a full unfinished basement and an in-ground swimming pool.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted a grid analysis of three comparable properties located on the subject's street. The appellant reported the comparables range in age from 5 to 10 years and range in size from 3,425 to 4,086 square feet of living area. Features of the comparables include one or two fireplaces, garages that contain from 690 to 856 square feet of building area and full or partial basements with finished areas ranging from 943 to 1,200 square feet. The appellant did not indicate the comparables' design or exterior construction. These properties have improvement assessments ranging from \$147,896 to \$227,711 or from \$43.18 to \$55.73 per square foot of living area. The subject has an improvement assessment of \$250,642 or \$57.04 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on the same three properties used to support

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	243,832
IMPR.:	\$	250,642
TOTAL:	\$	494,474

Subject only to the State multiplier as applicable.

the inequity contention. The comparables were reported to have sold in 2002 or 2005 for prices ranging from \$799,000 to \$1,399,000 or from \$233.28 to \$349.14 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$467,742 and its improvement assessment be reduced to \$223,910 or \$50.96 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$494,474 was disclosed. The subject has an estimated market value of \$1,483,570 or \$337.64 per square foot of living area including land, as reflected by its assessment and the statutory assessment level of 33.33%.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located on the subject's street. However, the board of review's comparable 2 and the appellant's comparable 2 are the same property. The comparables consist of two-story style frame dwellings that range in age from 5 to 9 years and range in size from 3,826 to 4,086 square feet of living area. Features of the comparables include central air-conditioning, one to three fireplaces, garages that contain from 690 to 816 square feet of building area and full or partial basements, two of which contain 768 and 943 square feet of finished area, respectively. These properties have improvement assessments ranging from \$210,265 to \$227,711 or from \$54.96 to \$55.73 per square foot of living area. The board of review also submitted a grid of the appellant's comparables which indicates those properties consist of two-story or two and one-half-story style dwellings of frame exterior construction.

The board of review failed to submit any comparable sales or other market evidence in support of the subject's estimated market value. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment

jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted six comparables for its consideration, although the appellant's comparable 2 and the board of review's comparable 2 are the same property. The Board gave less weight to the appellant's comparable 1 because it was significantly smaller in living area when compared to the subject. The Board finds four comparables were frame dwellings that were similar to the subject in terms of age, size, location and most features. These most representative comparables had improvement assessments ranging from \$210,265 to \$227,711 or from \$53.97 to \$55.73 per square foot of living area. The subject's improvement assessment of \$250,642 or \$57.04 per square foot of living area falls above this range. However, the Board finds the subject has all brick exterior construction and an in-ground swimming pool, amenities not enjoyed by any of the comparables in the record. Therefore, the Board finds the subject's slightly higher improvement assessment is justified.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted three comparable sales while the board of review submitted no comparable sales or other market evidence in support of the subject's estimated market value. The Board gave less weight to the appellant's comparable 1 because it was significantly smaller in living area when compared to the subject. The Board finds the remaining two comparables were frame dwellings, dissimilar to the subject's all brick exterior construction, but were similar to the subject in most other respects. The Board also finds the comparables had lots that contain 43,996 and 46,609 square feet of land area, much less than the subject's lot, which contains 141,570 square feet. These two properties sold for prices of \$1,145,000 and \$1,399,000 or \$280.22 and \$349.14 per square foot of living area including land. The Board finds the subject's estimated market value of \$1,483,570 or \$337.64 per square foot of living area including land, as reflected by its assessment and the statutory assessment level of 33.33%, is supported by these comparables.

In summary, the Property Tax Appeal Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence and the subject's assessment as

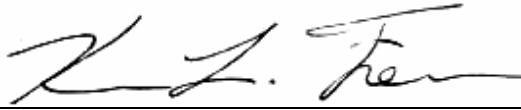
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determined by the board of review is correct and no reduction is warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.